

The 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

County: VOLUSIA

Date Certified: 01/15/2026

Taxing Authority: 0130 DELTONA OPER

Check one of the following:

County Municipality
 School District Independent Special District

Separate Reports for MSTU's, Dependent Districts, and Water Management Basins are not required

Just Value

	Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property
1 Just Value (193.011, F.S.)	11,096,036,344	243,666,334	0	11,339,702,678 1

Just Value of All Property in the Following Categories

2 Just Value of Land Classified Agricultural (193.461, F.S.)	29,299,596	0	0	29,299,596 2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0 3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0	0	0 4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0 5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0 6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0 7
8 Just Value of Homestead Property (193.155, F.S.)	7,427,056,025	0	0	7,427,056,025 8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,536,018,153	0	0	2,536,018,153 9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,103,662,570	0	0	1,103,662,570 10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0 11

Assessed Value of Differentials

12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	3,192,877,505	0	0	3,192,877,505 12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	268,658,188	0	0	268,658,188 13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	57,253,082	0	0	57,253,082 14

Assessed Value of All Property in the Following Categories

15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	194,636	0	0	194,636 15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0 16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0 17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0 18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0 19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0 20
21 Assessed Value of Homestead Property (193.155, F.S.)	4,234,178,520	0	0	4,234,178,520 21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,267,359,965	0	0	2,267,359,965 22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,046,409,488	0	0	1,046,409,488 23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0 24

Total Assessed Value

25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	7,548,142,609	243,666,334	0	7,791,808,943 25
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Exemptions

26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	644,268,127	0	0	644,268,127 26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	607,485,793	0	0	607,485,793 27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	86,814,853	0	0	86,814,853 28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	9,357,827	0	9,357,827 29
30 Governmental Exemption (196.199, 196.1993, F.S.)	284,891,142	5,464,006	0	290,355,148 30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	189,970,657	22,314,064	0	212,284,721 31
32 Widows / Widowers Exemption (196.202, F.S.)	8,258,381	0	0	8,258,381 32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	254,532,161	0	0	254,532,161 33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0 34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0 35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0 36
37 Lands Available for Taxes (197.502, F.S.)	2,756	0	0	2,756 37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	176,525	0	0	176,525 38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	4,651,429	0	0	4,651,429 39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	175,843	0	0	175,843 40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	1,965,004	0	0	1,965,004 41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	0	0	0 42

Total Exempt Value

43 Total Exempt Value (add lines 26 through 42)	2,083,192,671	37,135,897	0	2,120,328,568 43
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Total Taxable Value

44 Total Taxable Value (line 25 minus 43)	5,464,949,938	206,530,437	0	5,671,480,375 44
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* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values

**The 2025 Revised Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts**

County: VOLUSIA

Date Certified: 01/15/2026

Taxing Authority: 0130 DELTONA OPER

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	5,671,597,678
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	5,671,597,678
5	Other Additions to Operating Taxable Value	21,712,254
6	Other Deductions from Operating Taxable Value	21,829,557
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	5,671,480,375

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	136,728
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	202
12	Value of Transferred Homestead Differential	20,576,276

Total Parcels or Accounts

	Column 1		Column 2	
	Real Property	Parcels	Personal Property	Accounts
13	Total Parcels or Accounts	40,286		3,062

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	50	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	24,149	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	6,841	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	934	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	2	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	4	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	96	0

* Applicable only to County or Municipal Local Option Levies